

Fund 40140: Refuse Collection and Recycling Operations

FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan	FY 2022 Third Quarter Estimate	Increase (Decrease) (Col. 5-4)
Beginning Balance	\$4,816,847	\$974,002	\$3,495,248	\$3,495,248	\$0
Revenue:					
Interest on Investments	\$21,590	\$122,648	\$122,648	\$122,648	\$0
Refuse Collection Fees ¹	17,882,243	19,150,745	19,150,745	19,150,745	0
Sale of Assets and Recyclables	306,971	38,500	38,500	38,500	0
Miscellaneous Revenues	53,323	24,413	24,413	24,413	0
Charges for Services	108,133	195,347	195,347	195,347	0
Replacement Reserve Fees	12,000	8,000	8,000	8,000	0
State Litter Funds ²	121,052	120,114	120,114	120,114	0
Total Revenue	\$18,505,312	\$19,659,767	\$19,659,767	\$19,659,767	\$0
Total Available	\$23,322,159	\$20,633,769	\$23,155,015	\$23,155,015	\$0
Expenditures:					
Personnel Services ³	\$8,601,509	\$9,487,321	\$9,579,403	\$8,979,403	(\$600,000)
Operating Expenses	9,180,086	9,395,012	9,747,420	10,347,420	600,000
Recovered Costs ⁴	(73,457)	(73,457)	(73,457)	(73,457)	0
Capital Equipment	1,534,625	1,330,893	1,575,238	1,575,238	0
Capital Projects	90,148	0	966,609	966,609	0
Total Expenditures	\$19,332,911	\$20,139,769	\$21,795,213	\$21,795,213	\$0
Transfers Out:					
General Fund (10001) ⁵	\$494,000	\$494,000	\$494,000	\$494,000	\$0
Total Transfers Out	\$494,000	\$494,000	\$494,000	\$494,000	\$0
Total Disbursements	\$19,826,911	\$20,633,769	\$22,289,213	\$22,289,213	\$0
Ending Balance⁶	\$3,495,248	\$0	\$865,802	\$865,802	\$0
Operating Reserve ⁷	\$873,812	\$0	\$216,451	\$216,451	\$0
Capital Equipment Reserve ⁸	1,747,624	0	432,901	432,901	0
Rate Stabilization Reserve ⁹	873,812	0	216,450	216,450	0
Unreserved Balance	\$0	\$0	\$0	\$0	\$0
Levy per Household Unit¹	\$370/Unit	\$400/Unit	\$400/Unit	\$400/Unit	0

¹ The FY 2022 levy/collection fee per household unit is increased by \$30 to \$400 per unit based on additional program requirements and to avoid significant rate increases in the future. The vast majority of these fees are collected as a separate levy included on the Real Estate Tax bill. Approximately 422 units must be billed directly by the agency.

² SWMP receives funding from the Commonwealth of Virginia from the State Litter Grant on an annual basis. This funding is then transferred to the Clean Fairfax Council, Inc. to fund its operations on behalf of the County. In FY 2021, an amount of \$121,052 was received and distributed for this purpose and it is estimated that \$120,114 will be received in FY 2022.

³ Audit adjustments have been reflected as a decrease of \$710.85 to FY 2021 expenditures to record expenditures in the appropriate fiscal year. The Annual Comprehensive Financial Report (ACFR) reflects all audit adjustments in FY 2021. Details of the audit adjustments were found in Attachment VI of the FY 2022 Mid-Year Review.

⁴ Recovered Costs represent billings to Fund 40130, Leaf Collection, for its share of the total administrative costs for the Division of Collection and Recycling. Also included is an amount billed to Fund 40150, Refuse Disposal, for administrative costs for the recycling program, which is coordinated by Fund 40140, Refuse Collection and Recycling Operations.

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⁵ Funding in the amount of \$494,000 is transferred to the General Fund to partially offset central support services supported by the General Fund, which benefit Fund 40140. These indirect costs include support services such as Human Resources, Purchasing, Budget and other administrative services.

⁶ Ending Balance fluctuations are a result of operating and revenue requirements that change annually. Funding is carried forward each fiscal year to provide flexibility given the uncertainty of market conditions and expenditure requirements.

⁷ The Operating Reserve is for the purchase/replacement of single-stream recycling and trash collection containers for sanitary district customers, the timely replacement of obsolete computer equipment, and other operating requirements.

⁸ The Capital Equipment Reserve is for future capital equipment requirements based on replacement value and age of equipment.

⁹ The Rate Stabilization Reserve provides funds to mitigate against any need for an unusually large rate increase in a future year.

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SUMMARY OF CAPITAL PROJECTS

Project	Total Project Estimate	FY 2021 Actual Expenditures	FY 2022 Pre-Third Quarter Revised	FY 2022 Third Quarter Revised	Increase/ (Decrease)
Newington Refuse Facility Enhancements (SW-000001)	\$2,855,630	\$90,147.81	\$966,609.46	\$966,609	\$0
Total	\$2,855,630	\$90,147.81	\$966,609.46	\$966,609	\$0